

SUMMARY SHEET

I. Description of Item

This Resolution calls Shelby County Board of Equalization into its **annual regular session beginning May 1 and ending June 30, 2010.**

The **deadline for filing 2010 property tax appeals** is the last day of the regular session: Wednesday, June 30, 2010.

This Resolution **continues the pay schedule established in July 1998** by the Commission: \$70 per day for the chair, \$60 per day for associate members, and \$25 per hour for hearing officers.

It also sets up a **special session** for the Board of Equalization to hear the appeals that were filed by the June 30 deadline. The special session runs **from September 2010 through June 2011**, if necessary.

It also **continues the special session for reappraisal year 2009 appeals**, to complete the large number of appeals filed during that reappraisal year.

II. Source and Amount of Funds

<u>A. Amount Expended</u>	<u>Budget Line Item</u>
\$ 5,000 regular session; \$100,000 special session	0102028016401
 <u>B. All Costs</u>	
 <u>C. Additional or Subsequent Obligations or Expenses of Shelby County</u>	
N/A	

III. Contract Items

N/A

IV. Additional Relevant Information

State law requires that the Board's annual session begin in May. (*T.C.A. § 67-1-404[c]*). This Resolution provides for a five-day regular session for the 2010 appeals. The last day of the regular session, June 30, is also the filing deadline. This is the same deadline as in other recent non-reappraisal years.

The five days of meetings are spread out during May and June. (A regular session may last no longer than 30 days. *T.C.A. § 67-1-404[b][1][D]*.) A short five-day *regular session* is chosen since the great majority of appeals are always filed near or on the last day, therefore most 2010 appeals cannot be scheduled for hearing until after the June 30 deadline. The Resolution therefore schedules a *special session*, after the filing deadline, for the Board to hold hearings on the 2010 appeals.

The Assessor will carry over Board decisions from 2009 into 2010, where appropriate, when she certifies the tax roll on April 20. (That does not include parcels that have had changes, or for which 2009 appeals are still pending). She carries the values forward because we are still in the four-year reappraisal cycle from 2009. Those values still apply until the next reappraisal (2013), unless the property has changed or unless an appeal is pending.

Item # _____

Prepared by: Robert B. Rolwing

Approved by: Robert B. Rolwing

**A RESOLUTION CALLING THE
SHELBY COUNTY BOARD OF EQUALIZATION
INTO ITS SESSIONS FOR TAX YEAR 2010
AND EXTENDING ITS 2009 SPECIAL SESSION.**

Sponsored by Commissioner Gibson.

WHEREAS, Tenn. Code Ann. Section 67-1-404 authorizes the county legislative body of each county to call its county board of equalization into session for a period specified by state law; and

WHEREAS, Application of Tenn. Code Ann. Section 67-1-404 to Shelby County mandates that the Shelby County Board of Equalization shall begin its regular session on May 1, 2010; and

WHEREAS, Tenn. Code Ann. Section 67-1-403(d) authorizes the county legislative body to establish the compensation of board of equalization members; and

WHEREAS, Tenn. Code Ann. Section 67-5-1406 authorizes the assistance of hearing officers; and

WHEREAS, This Board of County Commissioners did by Resolutions dated April 27, 1998, and July 6, 1998, establish the compensation of members of the Shelby County Board of Equalization and its hearing officers, and

WHEREAS, This Board finds that it is the duty of the Shelby County Board of Equalization to meet reasonable time requirements as contemplated in state law, in

order to assist this Board, the Administration, and the various municipal governments, in their budgetary process; and that its further duty is to complete its annual task both judiciously and expeditiously in order to protect the rights of all citizens of Shelby County; and

WHEREAS, It is contemplated in state law, and it is the intention and purpose of this Board of Commissioners, that the Shelby County Board of Equalization finish hearing appeals for Tax Year 2010 by a date certain; and

WHEREAS, On or about March 16, 2009, this Board of County Commissioners established a special session for Tax Year 2009 ending June 2010, and it now appears that the Board of Equalization needs additional time to complete hearings for the large number of appeals filed during that 2010 reappraisal year; and

WHEREAS, The Shelby County Assessor of Property has agreed to assist the Shelby County Board of Equalization in these tasks by providing sufficient appraisal support staff to deal with the number of appeals scheduled per day in order to meet the mandates stated herein,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That pursuant to Tenn. Code Ann. Section 67-1-404, the Board of Commissioners of Shelby County, Tennessee, does hereby call the members of the Shelby County Board of Equalization into its annual regular session beginning Monday, May 3, 2010.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization should meet in its 2010 regular session on Monday, May 3, 2010; and on June 24, 28, 29, and 30, 2010.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization shall accept appeals for Tax Year 2010 assessments during the entirety of the time from Saturday, May 1, 2010, until and including Wednesday, June 30, 2010, after which date it shall accept no appeal; *provided*, that appeals which have been mailed in shall be accepted so long as they are postmarked no later than Wednesday, June 30, 2010.

BE IT FURTHER RESOLVED, That a special session of the Board of Equalization for Tax Year 2010 is hereby established beginning Monday, September 13, 2010, until such time as appeal hearings have been completed; *provided*, that said Board shall not meet in special session concerning Tax Year 2010 appeals beyond June 30, 2011.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization and its hearing officers shall spend such special session solely in hearing and disposing of property tax appeals and assessor recommendations for Tax Year 2010 which were filed as of the June 30, 2010, filing deadline; and in hearing and disposing of such other matters that are referred to the Shelby County Board of Equalization by a board or court of competent jurisdiction; and in hearing such other matters as said Board has determined have properly come before it.

BE IT FURTHER RESOLVED, That notwithstanding the previous paragraph, the

Shelby County Board of Equalization shall first spend such time in session from July 1, 2010, through April 2011 as necessary to complete hearings on the large number of appeals filed during the reappraisal Tax Year 2009.

BE IT FURTHER RESOLVED, That this Board of County Commissioners requests that the Mayor order the Director of the Shelby County Board of Equalization, having sole authority to schedule dockets, to institute operating procedures to meet the mandates of this Resolution.

BE IT FURTHER RESOLVED, That the chair of the Shelby County Board of Equalization shall be paid \$70 per day for the performance of duties.

BE IT FURTHER RESOLVED, That associate Members of the Shelby County Board of Equalization shall be paid \$60 per day for the performance of their duties.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization may appoint hearing officers, who are qualified by profession or experience to hear property tax appeals, in a number sufficient to meet the mandates of this Resolution, and that said hearing officers shall be paid \$25 per hour for the performance of their duties hearing Tax Year 2010 appeals.

BE IT FURTHER RESOLVED, That this Board of Commissioners of Shelby County reserves judgment on the necessity for and duration of any extension of the special session for Tax Year 2010.

BE IT FURTHER RESOLVED, That the various sections of this Resolution are severable, and that any portion declared unlawful shall not affect the remaining portions.

BE IT FURTHER RESOLVED, That this Resolution shall become effective according to law.

JOE FORD, County Mayor

Date: _____

ATTEST:

ADOPTED: _____